

HCS HB 1150, 1237 AND 1327 -- TAXATION: NEGOTIATION OF TAX
Liability

Drafting Number: 2610L.03c

SPONSOR or CO-SPONSORS:

Chairman (for HCS): Hilgemann

Handler: Bray

COMMITTEE ACTION: Voted "do pass" yes "do pass by consent"

by the Committee on Ways and Means by a vote of 16 to 0 present:
0

Use Introduced Summary Verbatim:

Modify above as follows:

New summary as follows:

This bill authorizes the Department of Revenue and the
Administrative Hearing Commission to negotiate with taxpayers or
their agents to compromise all or part of the tax liability of a
taxpayer in certain situations and with certain conditions.

Emergency Clause: or Effective Date of:

HCA(s) --

FISCAL NOTE: Attached: Not available:

PROPOSERS: Supporters say that to allow these negotiations of
liability will actually result in an increase in state revenues.
Collecting some of the revenues is better than collecting none.
The federal government and most states allow some form of
negotiation of liability. It will also give the Director of
Revenue the ability to abate tax assessments in certain cases
that are egregious to the taxpayer.

Testifying for the bill were Representative Bray, Representative
Hegeman, Representative Portwood, Williams Keeper, the Missouri
Chamber of Commerce, Associated Industries of Missouri, the
Missouri Department of Revenue, and the Missouri Retailers
Association.

OPPONENTS: Those who oppose the bill say that n/a

Testifying against the bill were none

Analyst: